IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITON NO.91 OF 2007

Asian Paints Limited ..Petitioner.

V/s.

The Deputy Commissioner of
Income-tax & Anr. ..Respondents.

WITH

WRIT PETITON NO.92 OF 2007

Asteriods Trading and Investments
Pvt. Ltd. ..Petitioner.

V/s.

The Deputy Commissioner of
Income-tax & Anr. ..Respondents.

WITH

WRIT PETITON NO.93 OF 2007

Murahar Investments and Trading Co. Ltd...Petitioner.

V/s.

The Deputy Commissioner of
Income-tax & Anr. ..Respondents.

WITH

WRIT PETITON NO.94 OF 2007

Nehal Trading Investments Pvt. Ltd. ..Petitioner.

V/s.

The Deputy Commissioner of

Income-tax & Anr. ..Respondents.

WITH

WRIT PETITON NO.95 OF 2007

Elcid Investments Ltd. ..Petitioner.

V/s.

The Deputy Commissioner of
Income-tax & Anr. ..Respondents.

WITH

WRIT PETITON NO.96 OF 2007

Unnati Trading and Investments Pvt. Ltd...Petitioner.

V/s.

The Deputy Commissioner of
Income-tax & Anr. ..Respondents.

WITH

WRIT PETITON NO.97 OF 2007

Lambodar Investments & Trading Pvt. Ltd. ..Petitioner.

V/s.

The Deputy Commissioner of
Income-tax & Anr. ..Respondents.

Mr.S.E.Dastur, Senior counsel with R.Murlidhar with A.K.Jasani for petitioner in all the petitions.

Mr.B.M.Chatterji with Ms.P.P.Bhosle for respondents in all the petitions.

Mr.R.K.Jalali, Dy.Commissioner of Income Tax present.

CORAM : DR. S.RADHAKRISHNAN AND J.P.DEVADHAR, JJ.

DATED : 29TH JANUARY, 2007.

P.C. :-

Heard learned counsel for the petitioner and the respondent. Rule, returnable forthwith. By consent all the petitions are taken up for final hearing.

2. In all the above petitions, it is a case regarding reopening of the assessment order under section 148 of the Income Tax Act. In all the above cases, the petitioners have filed their respective objections on 15th January, 2007, with regard to reopening of assessment.

3. The learned Senior counsel for the petitioner pointed out that in some of the cases as soon as the objections were rejected by the concerned I.T.O., even the assessment order has been passed within a very short time whereby the assessee is left without any remedy to challenge such an order of rejection.

4. Hence we make it clear that if the assessing officer does not accept the objections so filed, he shall not proceed further in the matter within a period

of four weeks from the date of receipt of service of the said order on objections, on the assessee.

5. Accordingly, Rule is made absolute.

6. We also direct that the I.T.O. concerned shall follow the above procedure strictly in all such cases of reopening of assessment.

7. All the petitions stand disposed of accordingly.

(DR.S.RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)